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硕 士 学 位 论 文

# 企业集团财务控制问题的研究

——基于中国建材集团财务管理实践的分析

**The Research of Enterprise Group Financial Control  
—Based on The Analysis of The Financial Practice of China  
National Building Material Group CO.**

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## 论文摘要

企业集团的财务控制是集团控制的基本手段之一，财务控制在企业集团管理中占有十分重要的地位。改革开放以来，我国企业的集团化趋势日益明显，企业集团层出不穷，极大地改变了我国国民经济的结构和经济发展的模式，也影响着企业的经营方式和财务政策。由于企业规模不断扩大，组织结构日趋复杂，企业集团财务控制问题成为了困扰各集团公司内部管理的一大难题。财务控制究竟应当如何掌握，才既不至于因为控制过严而损害竞争力，又不至于因为控制过宽而分散集团财力，甚至危及企业集团的生存及健康发展。如何对企业集团内成员企业及经营管理者有效地进行控制，特别是加强财务方面的控制，是我国企业集团发展中值得关注的一项课题。

本文以委托代理理论为指导，结合中国建筑材料集团公司财务管理的实践，运用财务管理的基本理论和方法，分析其在财务控制上存在的问题，并对这些问题提出改进方案，使其企业集团财务控制形成系统，具有一定的可操作性。全文共分五章。

第一章：从回顾我国企业集团产生的历史背景入手，分析了我国企业集团目前在财务控制上存在的问题，从而引出本文的研究意义。

第二章：阐述了企业集团财务控制的理论基础—委托代理理论，及其实践问题—集权与分权的问题。首先全面分析了委托代理的含义、现代企业委托代理制产生的由来和企业集团中的委托代理问题。再分析了企业集团财务控制的两种基本模式：集权模式和分权模式。

第三章：介绍了中国建筑材料集团公司的发展历程、目前的组织结构和财务系统，并指出其目前存在的财务控制问题。

第四章：针对中国建筑材料集团公司财务控制中存在的问题提出了相应的改进对策和改进方案。

第五章：根据对企业集团财务控制问题的研究，得出本文的研究结论和对实行企业集团财务控制的启示。

作者通过对委托代理理论和中国建筑材料集团公司财务管理实践的研究和分析，发现在拥有多层次、多重委托关系的企业集团中，财务控制是企业风险管

理和控制的核心任务。所以作者认为以中国建筑材料集团公司为研究对象，设计的企业集团的财务控制体系，一旦全面付诸实施，不仅对中国建筑材料集团公司这一研究对象的健康发展会产生积极作用，对国内企业集团的规范治理也将提供良好范例。

**关键词：**企业集团； 财务控制； 控制模式

## ABSTRACT

As the basic approach of corporate control, financial control plays a critical role in the corporate management. Since the Reforming and Opening of our country, there has been an increasing trend of conglomeration among China's enterprises, which has greatly changed the nation's economic structure and development pattern, as well as the operational mode and financial policies of corporations. However, due to the increasing company scale and complex organization structure, financial control at corporate level has been a cumbersome problem facing various enterprises. It is a critical issue to prevent the competitiveness from being harmed by excessive control and, at the same time, to avoid the dissolution of financial capacity caused by weak control, which threatens enterprise's survival. It is a worth noting subject to study how to effectively enforce member companies' managerial, operational and particularly financial control.

Based on Theory of trust & agency combined with the financial practice of CHINA NATIONAL BUILDING MATERIAL GROUP CO. (CNBM), this paper utilized the fundamental methods of financial management to analyze the company's problems in financial control and proposed improvement plans in order to make the corporation's financial control systemized and more executable.

This paper has the following five chapters:

Chapter 1 reviewed the emergence of China's corporations, analyzed the problems in their financial control, and hereafter presented the study purpose of this paper.

Chapter 2 illustrated the theoretical fundamentals of corporation financial control, Theory of trust & agency and its practice, and the choice between centralization and decentralization. First, the nature of trust & agency, the evolution of trust & agency in modern enterprise, and trust & agency in corporations were described comprehensively. Second, the two basic models of corporation financial control were studied: centralization and decentralization.

Chapter 3 introduced the growth path of China National Construction Material Group Corporation and its organizational structure as well as its financial system. The problems in the company's financial control were pointed out.

Chapter 4 improvement methods of the problems in the CNBM's financial control were proposed.

Chapter 5 According to the research of enterprise group financial control, the

research conclusions of this paper and the enlightenment of practiced enterprise group financial control were obtained

Author found the financial control was the key task of enterprise's risk management and control in the enterprise group with multi-level and multiple clientages by studying and analyzing the Theory of trust & agency and the financial management practice of CNBM. So the author thought that the financial controls system designed by studying CNBM would not only benefit the sound development of CNBM, but also set a good example for the norm management of the domestic enterprise group soon after being thoroughly implemented.

**Key words:** Enterprise group; Financial control; Control model



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